UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re : Chapter 11

H.H. DISTRIBUTIONS, L.P., : Bankruptcy No. 08-10700DWS

Debtor.

In re : Chapter 11

HILLEN REAL ESTATE ASSOCIATES, L.P., : Bankruptcy No. 08-10701DWS

Debtor.

In re : Chapter 11

H.H. FLUORESCENT PARTS, INC., : Bankruptcy No. 08-10707DWS

Debtor. :

In re : Chapter 11

H.H. DISTRIBUTIONS MANAGEMENT, LLC,: Bankruptcy No. 08-12217DWS

Debtor. :

In re : Chapter 11

HILLEN MANAGEMENT GROUP, INC., : Bankruptcy No. 08-12219DWS

Debtor. :

ORDER

AND NOW, this 16th day of January 2009, upon consideration of the Debtors request to confirm the (1) Consolidated First Amended Plan of Reorganization dated October 23, 2008 ("Distributions Plan") of H.H. Distributions, L.P. ("Distributions"),

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In re H.H. Distributions, L.P. - Bankruptcy No. 08-10700DWS Substantially Consolidated w/ 08-10701DWS; 08-10707DWS; 08-12217DWS; 08-12219DWS

H.H. Fluorescent Parts, Inc. ("Parts") and H.H. Distribution Management, LLC ("HH Management") and(2) Consolidated Second Amended Plan of Reorganization dated October 23, 2008 ("RE Plan") of Hillen Real Estate Associates, L.P. ("Hillen RE") and Hillen Management Group, Inc. ("Hillen Management"), after notice and hearing and for the reasons stated in the accompanying Memorandum Opinion;

It is hereby **ORDERED and DECREED** that confirmation of the Distributions Plan and the RE Plan is **DENIED.**

DIANE WEISS SIGMUND United States Bankruptcy Judge